

## AMENDMENTS TO THE CLAIMS

1-8     **(Canceled)**

9.       **(Currently Amended)** An audio decoder which decodes a coded signal, said decoder comprising:

an obtaining unit ~~operable~~configured to obtain coded signals including a) a first coded signal obtained by coding a two-channel stereo signal downmixed from a multi-channel signal exceeding two channels, b) a second coded signal obtained by coding information for generating a multi-channel signal from the stereo signal, and c) a signal representing a code size of the second coded signal; and

a decoding unit ~~operable~~configured to decode the obtained coded signals, and to output a stereo ~~signal, signal.~~

wherein said decoding unit includes:

a first coded signal readout unit configured to read the first coded signal out of the obtained coded signals;

a code size readout unit configured to read a signal representing a code size of the second coded signal out of the coded signals; and

a first decoding unit configured to decode the first coded signal read out by said first coded signal readout unit, and to output the stereo signal,

said first coded signal readout unit being configured to skip the second coded signal based on the code size read out by said code size readout unit.

10.      **(Canceled)**

11.      **(Currently Amended)** The audio decoder according to Claim ~~40~~9,

wherein the first coded signal is coded from a stereo signal to which virtual surround-sound effect is applied beforehand by the operation using a head-related transfer function, and

said first decoding unit is ~~operable~~configured to output the stereo signal to which virtual surround-sound effect is applied.

12. **(Original)** The audio decoder according to Claim 9,  
wherein the signal representing the code size of the second coded signal read out of the obtained coded signals is a signal representing the code size of the second coded signal having invalid data.
13. **(Currently Amended)** The audio decoder according to Claim 9,  
wherein said decoding unit further includes:  
a first coded signal readout unit ~~operable~~configured to read the first coded signal out of the obtained coded signals;  
a first decoding unit ~~operable~~configured to decode the first coded signal read out by the first coded signal readout unit, and to output the stereo signal;  
a second coded signal readout unit ~~operable~~configured to read the second coded signal out of the coded signals;  
a second decoding unit ~~operable~~configured to decode a multi-channel signal based on the read-out first coded signal and the read-out second coded signal;  
a filter unit ~~operable~~configured to perform filter processing to the decoded multi-channel signal based on the head-related transfer function, and to output the stereo signal to which virtual surround-sound effect is applied; and  
a selecting unit ~~operable~~configured to select one of the stereo signal outputted out of the first decoding unit and the stereo signal to which virtual surround-sound effect is applied outputted out of said filter unit.
14. **(Currently Amended)** The audio decoder according to Claim 13,  
wherein said first decoding unit is ~~operable~~configured to generate a frequency domain signal of the stereo signal, and  
said filter unit is ~~operable~~configured to perform filter processing based on the head-related transfer function to the frequency domain signal of the restored multi-channel signal from the frequency domain signal of the stereo signal, to generate a two-channel frequency domain

signal, and subsequently to convert the frequency domain signal to a time domain signal.

15-16. **(Canceled)**

17 **(Currently Amended)** An audio decoding method for decoding a coded signal, said method comprising:

obtaining coded signals including a) a first coded signal obtained by coding a two-channel stereo signal downmixed from a multi-channel signal exceeding two channels, b) a second coded signal obtained by coding information for generating a multi-channel signal from the stereo signal and c) a signal representing a code size of the second coded signal; and

decoding the obtained coded signal and outputting a stereo signal,

wherein the decoding of the obtained coded signal further includes:

reading the first coded signal out of the obtained coded signals;

reading a signal representing a code size of the second coded signal out of the coded signals; and

decoding the first coded signal read out and outputting the stereo signal,

the second coded signal being skipped based on the code size read out.

18. **(Canceled)**

19. **(Currently Amended)** A program stored on a computer-readable storage medium ~~for running and used in~~ an audio decoder which decodes a coded signal, said program causing a computer to function as the following respective units:

an obtaining unit ~~operable~~ configured to obtain coded signals including a) a first coded signal obtained by coding a two-channel stereo signal downmixed from a multi-channel signal exceeding two channels, b) a second coded signal obtained by coding information for generating a multi-channel signal from the stereo signal, and c) a signal representing a code size of the second coded signal; and

a decoding unit ~~operable~~ configured to decode the obtained coded signals, and outputs a

stereo signal,

wherein said program further causes the decoding unit to operate as:

a first coded signal readout unit configured to read the first coded signal out of the obtained coded signals;

a code size readout unit configured to read a signal representing a code size of the second coded signal out of the coded signals; and

a first decoding unit configured to decode the first coded signal read out by said first coded signal readout unit, and to output the stereo signal,

said first coded signal readout unit being configured to skip the second coded signal based on the code size read out by said code size readout unit.